

fact, it was recently reduced by a small amount.

One major problem with a sales tax is that it tends to become a turnover tax. It is important that only the final sales are taxed. For example, we should not tax the sale of rubber sold to Goodyear Tire, for example, and then tax the full value of the tires when they are again sold. This fundamental concept is clear in theory, but there are numerous difficulties in actual implementation that we have pretty much solved in our Michigan system. The problem with services is especially severe.

Finally, the flat rate income tax has some important advantages. It is simple, it has the same economic effect as the ideal consumption or sales tax, and the taxpayer, if withholding is eliminated, will be very knowledgeable about the rate.

There are two negatives with a flat tax, as I see it. First, it would not allow the repeal of the 16th amendment and dismantling of the Internal Revenue Department, and thus special interests could again come and complicate the existing Tax Code.

Second, there are problems with the tax treatment of U.S. exports. While the economic effect of the Army flat tax is identical to a value-added tax, GATT may preclude us from removing a flat tax on our exports while governments using a VAT could remove the tax on their exports.

In summary, each alternative to the current income tax system has strengths and weaknesses, but each method is far superior to our current invasive system that we have today. In "The Wealth of Nations," Adam Smith spoke against the income tax, saying the necessary invasion of privacy to enforce tax would be too much for citizens to bear. Today his words ring true, and we must move forward with this opportunity to replace the current tax system.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Illinois [Mr. LIPINSKI] is recognized for 5 minutes.

[Mr. LIPINSKI addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California [Mr. RIGGS] is recognized for 5 minutes.

[Mr. RIGGS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

SETTING THE STAKES ON THE BASKETBALL CHAMPIONSHIP

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

Ms. BROWN of Florida. Mr. Speaker, I ask unanimous consent that I be rec-

ognized ahead of Ms. JACKSON-LEE for 5 minutes.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

Ms. BROWN of Florida. Mr. Speaker, will Ms. JACKSON-LEE join me, and my colleague from Orlando, Mr. MCCOLLUM from Florida.

Mr. Speaker, I yield to the gentleman from Texas [Ms. JACKSON-LEE].

Ms. JACKSON-LEE. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, I join my colleagues, GENE GREEN and KEN BENTSEN from the great city of Houston and the great State of Texas in a full-throated support of defending our world champion, yes, you might be thinking, Houston Rockets.

To Ms. BROWN and Mr. MCCOLLUM, who are from Florida, and their Orlando constituents, all of you have much to be proud of in their young Magic team, a team that promises to be a strong NBA contender for years to come—in the future. But I am confident that in this instance, the veterans experience of Hakeem the Dream, Clyde the Glide, and the rest of the tested Rocket squad, will be a decisive advantage over the strong shoulders and young, young legs of Shaq, Penny, and the talented Magic lineup.

The Houston side of this friendly wager offers a basketball signed by all of our team, but particularly our all-star center. And our staffs, now, listen to this, are prepared to provide the Floridians when you lose with a delicious Texas barbecue meal. We do not think that this will happen, that we would have to prepared that for you, but, however, in the good spirit of good sportsmanship, we look forward to receiving a signed ball from Magic and, as well, I look forward to enjoying a delicious meal prepared by your staffs in the true Floridian style, and I know you know how to get a good meal going.

So I hope you will accept this friendly wager for the Houston Rockets World Champion to do it again.

I yield to Mr. MCCOLLUM.

Mr. MCCOLLUM. I thank you both for yielding. I must say having Orlando Magic, with CORRINE BROWN and I representing Orlando, we are mighty proud of them, and we are ready to step up to the challenge that you have just made to us.

We understand the talent the Houston Rockets have, and we saw them last night as they won a very, very close game. I think, however, the closeness of that game and the excitement of it just proves how evenly competitive these teams are. And it is our judgment, and I am sure CORRINE BROWN and BILL MCCOLLUM will both agree, that when the chips are down after the whole series is completed, our young Magic are going to surprise your Houston Rockets and we are going to be able to be the ones receiving the meal.

We are more than happy to provide a basketball if indeed we are on the short end of the stick, but we do not think we are going to be. We have got Penny Hardaway, we have got Shaq and Anderson and Scott and Shaw and Grant and a whole list of others, Bowie and Royal, and I could go on down the list, Turner.

Those are players who have never had the chance to be where they are today, with the exception of Grant, who was with the Bulls for a few years, and they are hungry. And we got a feeling that they are just as hungry, and in fact more than we are for a meal, they are hungry for the championship.

We are looking forward to the next few games as we meet the challenge you have offered. We are proud in Orlando of our Orlando Magic.

For the moment I will yield back to my colleague, CORRINE BROWN.

Ms. BROWN of Florida. Ms. JACKSON-LEE, not only do we accept your challenge, I am prepared to raise it.

Ms. JACKSON-LEE. Oh, my goodness.

Ms. BROWN of Florida. Not only do we stand by our men in Orlando, the Magic, but we will throw in a couple of Disney tickets and Universal Studio tickets. And I understand we have some of the sweetest corn in the country. We are prepared to provide sweet corn and peanuts. And someone from your delegation asked for an alligator. But what we are prepared to do, is the Houston team will be alligator bait.

Mr. MCCOLLUM. If the gentleman will yield, before that, about the corn, we have zellwood sweet corn in season right now. If we do not make it, and we think we will, we are going to bring some of that up here and we are going to serve you some of the best sweet corn you have ever eaten.

Ms. JACKSON-LEE. My goodness, it looks like two on one. But my colleagues who are in absentia will join me in accepting the challenge. We have got beets, we have got good fruit, we have a variety of other talent going on in our great State, along with Sam Cassell, Kenny Smith, Mario. We have got a whole list of those on the fine Houston team. I do realize that all of this that we are betting on the friendly wager will go to charity for all of our good efforts in our respective States.

But I tell you standing here in the well, I am feeling embellished and strong to accept your challenge, for the world champion Houston Rockets will do it again.

Ms. BROWN of Florida. We will see you tomorrow night at 9 o'clock in Orlando.

Mr. MCCOLLUM. We will indeed. And we look forward to seeing you in a couple of games after that too. We are sure we are going to be around right to the end, and we are looking forward to this challenge.

Ms. JACKSON-LEE. Thank you. We are all very optimistic.